## IN THE CLAIMS

The following is a listing of the claims in the application with claims 1, 4 and 8-11 shown as currently canceled and claim 3 currently amended.

## LISTING OF CLAIMS

- 1. (canceled)
- 2. (previously canceled)
- 3. (Currently Amended) A method of preparing multilayered liposomes for transdermal absorption, comprising: (a) dissolving oil-phase components, comprising squalane, sterols, ceramide, neutral lipids or oils, fatty acids and lecithins, at 50°C to 75°C in organic solvent; (b) dissolving aqueous-phase components at 50°C to 75°C; and (c) mixing the components dissolved at steps (a) and (b) and agitating a resulting mixture at 500 to 9000 rpm (revolutions per minute) to form multilayered liposomes having a particle size of 800 to 1000nm, wherein the squalane is used in an amount from 0.1 to 10.0 wt.%, the sterols in an amount from 0.1 to 5.0 wt.%, the ceramide in an amount from 0.1 to 10 wt.%, the neutral lipids or oils in an amount from 0.1 to 20.0 wt.%, the fatty acids in an amount from 0.1 to 20.0 wt.%, and the lecithins in an amount from 0.1 to 5.0 wt.%, based on the total weight of the liposomes, wherein agitating is carried out without the use of a high-pressure homogenizer.

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- 4. (canceled)
- 5. (previously canceled)

- 6. (original) The method according to claim 3, wherein the agitation is carried out at 2000 to 4000 rpm.
- 7. (original) The method according to claim 3, further comprising secondarily disrupting and mixing the multilayered liposomes by passing the multilayered liposomes through a high-pressure homogenizer.
  - 8. (canceled)
  - 9. (canceled)
  - 10. (canceled)
  - 11. (canceled)

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